LAW OFFICES

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April 20, 2001



BOX PATENT APPLICATION Commissioner for Patents Washington, D.C. 20231

Re: Application of Kazuyuki YOSHIDA, Yoshiaki MORIYAMA, Kazuo KURODA, and

Toshio SUZUKI

INFORMATION RECORDING APPARATUS AND METHOD, INFORMATION REPRODUCING APPARATUS AND METHOD, INFORMATION RECORDING

MEDIUM AND PROGRAM INFORMATION RECORDING MEDIUM

Our Ref. Q64192

Dear Sir:

Attached hereto is the application identified above including one-hundred and five (105) sheets of the specification, including the claims and abstract, twelve (12) sheets of drawings, PTO Form 1595, executed Declaration and Power of Attorney and Assignment.

The Government filing fee is calculated as follows:

| Total claims | 40 - | 20 | = | 20 x | \$18.00 | = | \$360.00 |
|--------------------|------|----|---|------|---------|---|----------|
| Independent claims | 14 - | 3 | = | 11 x | \$80.00 | = | \$880.00 |
| Base Fee | | | | | | | \$710.00 |

TOTAL FILING FEE
Recordation of Assignment
TOTAL FEE

\$1950.00 \$40.00 \$1990.00

Checks for the statutory filing fee of \$1950.00 and Assignment recordation fee of \$40.00 are attached. You are also directed and authorized to charge or credit any difference or overpayment to Deposit Account No. 19-4880. The Commissioner is hereby authorized to charge any fees under 37 C.F.R. §§ 1.16 and 1.17 and any petitions for extension of time under 37 C.F.R. § 1.136 which may be required during the entire pendency of the application to Deposit Account No. 19-4880. A duplicate copy of this transmittal letter is attached.

Priority is claimed from April 21, 2000, based on JP Application No. 2000-121636. The priority document is enclosed herewith.

Respectfully submitted, SUGHRUE, MION, ZINN.

MACPEAK & SEAS, PLLC

Attorneys for Applicant

Darryl Mexic

Registration No. 23,063

DM:ob